TO: Mayor and City Council of the City of Dacula

FROM: Brittni Nix, City Administrator

Stephen Mayer, Director of Finance

Jack Wilson, City Attorney

DATE: August 30, 2023

SUBJECT: Ordinance to amend Chapter 20, Sec. 20-93 – Tax Collection

Staff has drafted amendments to the Tax Collection Ordinance to streamline the tax refund approval process. Overpayments, such as tax reassessments and double payments, would be reviewed by the City Administrator and Director of Finance. Upon review and verification, staff can swiftly issue the appropriate refund to the property owner. Any errors, corrections, or modifications in excess of \$500 would still require the City Council to review and approve prior to refund issuance. Allowing perfunctory matters to be handled administratively would increase efficiency so property owners may receive their owed refunds in a timely manner.

Staff recommends approving the proposed ordinance to amend the Tax Collection Ordinance effective immediately.